

132.227 Situs of vehicle.

The taxable situs of a motor vehicle is presumed to be the county of registration as of the assessment date.

Effective: January 1, 1984

History: Amended 1982 Ky. Acts ch. 264, sec. 1, effective January 1, 1984. -- Amended 1980 Ky. Acts ch. 240, sec. 6, effective July 15, 1980. -- Created 1978 Ky. Acts ch. 371, sec. 5, effective January 1, 1981.